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June 27, 2008

Commissioner D'Arcy Dixon Pignanelli
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

Re: Petition for Amendment to Utah Rule Code R884-24P-62

Dear Commissioner Dixon:

In accordance with Utah Code Ann. § 63-46A-12 and Utah Admin. Code R861-1A-2.G, Qwest Corporation respectfully submits the enclosed Petition for Rule Change to Utah Admin. Code R884-24P-62 ("Rule 62").

Enclosed with this letter is a Petition for Rule Change and accompanying memorandum in support of the proposed rule change. Qwest respectfully requests that the Commission exercise its rulemaking power and either (1) provide notice of its intent to exercise its rulemaking power to amend Rule 62 (Utah Admin. Code R861-1A-2.C), or (2) adopt and publish the proposed rule as permitted under Utah Admin. Code R861-1A-2.D and F.

If the Commission needs any additional information in processing this Petition, please do not hesitate to contact me. Thank you for your consideration of this important matter.

Sincerely,



David J. Crapo

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Enclosures